

USACM Trust
The Gardens, LLC – Time Share Loan
Single Loan Claims

Claim	Date Claim was Filed	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In The Gardens, LLC Timeshare Loan
10725-01711	12/11/06	Abrams Living Trust Dtd 10/23/96	c/o Anne E. Abrams Trustee 10490 Wilshire Blvd., Apt. 703 Los Angeles, CA 90024-4657	\$1,699.89	\$1,699.89
10725-01622	12/8/2006	Addes Trust	Kenneth and Victoria Addes Ttees 100 W. Broadway, Apt. 7V Long Beach, NY 11561-4019	\$54,774.54	\$54,774.54
10725-01628	12/6/2006	Sigfried Baker	8057 Lands End Las Vegas, NV 89117	\$50,000.00	\$50,000.00
10725-01845	1/4/2007	Dina Ladd	355 Mogul Mtn. Drive Reno, NV 89523	\$25,000.00	\$25,000.00
10725-01353	11/13/2006	Stephen and Patricia Lincoln Trust Dtd 8/23/03	c/o Stephen and Patricia Lincoln Trustees P.O. Box 2441 Carson City, NV 89702-2441	\$4,079.74	\$4,079.74
10725-01246	11/10/2006	John E. and Sharon M. McKennon	1017 Long Point Rd Grasonville, MD 21638-1074	\$1,699.99	\$1,699.99
10725-00678	10/23/2006	Richard A. Nielsen, Inc.	1305 Bonnie Cove Ave Glendora, CA 91740-5204	\$100,000.00	\$100,000.00
10725-02424	1/12/2007	Nancy C. Serino IRA	177 Rainbow Drive, #7730 Livingston, TX 77399-0001	\$32,824.37	\$32,824.37
10725-02508	6/5/2007	Patricia Ann Webber	9072 Prosperity Way Fort Myers, FL 33913	Unknown	Unknown

EXHIBIT A